

No. 19030/2/2017-E.IV  
Government of India  
Ministry of Finance  
Department of Expenditure  
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New Delhi, the 29<sup>th</sup> June, 2018

Office Memorandum

**Sub: Reimbursement of Taxes/GST on the prescribed entitlement of Hotel accommodation/Guest House to Central Govt. employees – reg.**

Various references have been received in this Department seeking clarification regarding admissibility of Taxes/GST on the prescribed entitlement of Hotel accommodation/Guest House as mentioned in Para 2E(i) of the annexure to this Department's OM No. 19030/1/2017-E.IV dated 13.07.2017.

2. The matter has been considered in this Department and it is clarified that the entitlement prescribed in r/o Hotel accommodation/Guest House as mentioned in Para 2E(i) of above mentioned OM, **is exclusive of all Taxes/GST** and these Taxes/GST shall be reimbursed to the Govt. employee over and above the prescribed entitlement. Further, reimbursement of GST shall be calculated on the actual charges paid by the Central Govt. employee within his/her prescribed entitlement.

3. This is issued with the approval of Competent Authority.

(Nirmala Dev)  
Deputy Secretary to the Government of India

To,

All Ministries and Departments of the Govt. of India as per standard distribution list.

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